

be equally available at the time the estimates are made for such purchase.

Gymnasium and assembly hall in first unit of extensible building, authorized.

SEC. 7. Whenever at the time of appropriation it appears more economical to construct a combined gymnasium and assembly hall with the first unit of an extensible elementary-school building, the provisions of this Act shall be construed as authorizing such construction.

Submission of future items for purchase, etc.

SEC. 8. Nothing in this Act shall be construed as precluding the possibility of the Board of Education submitting, the Commissioners and the Bureau of the Budget approving and forwarding, or of Congress appropriating money for, an item or items for the purchase of land or for the construction of buildings thereon made necessary in the future by the development of conditions which were not foreseen when this Act was passed.

Effective July 1, 1925.

SEC. 9. This Act shall become effective on the 1st day of July, 1925, and that estimates of expenditures for buildings and grounds for the public schools of the District of Columbia shall hereafter be prepared in accordance with the provisions of this Act.

Approved, February 26, 1925.

February 26, 1925.
[H. R. 4114.]
[Public, No. 482.]

CHAP. 343.—An Act Authorizing the construction of a bridge across the Colorado River near Lee Ferry, Arizona.

Colorado River.
Amount authorized for bridge across, near Lee Ferry, Ariz.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, not to exceed the sum of \$100,000, to be expended under the direction of the Secretary of the Interior, for the construction of a bridge and approaches thereto across the Colorado River at a site about six miles below Lee Ferry, Arizona, to be available until expended, and to be reimbursable to the United States from any funds now or hereafter placed in the Treasury to the credit of the Indians of the Navajo Indian Reservation, to remain a charge and lien upon the funds of such Indians until paid: *Provided*, That no part of the appropriations herein authorized shall be expended until the Secretary of the Interior shall have obtained from the proper authorities of the State of Arizona satisfactory guaranties of the payment by said State of one-half of the cost of said bridge, and that the proper authorities of said State assume full responsibility for and will at all times maintain and repair said bridge and approaches thereto.

Reimbursable from funds of Navajo Reservation Indians.

Proviso.
Guaranties from Arizona to pay one-half cost, and maintain, etc., bridge.

Approved, February 26, 1925.

February 26, 1925.
[H. R. 4212.]
[Public, No. 483.]

CHAP. 344.—An Act To amend section 3186 of the Revised Statutes, as amended.

Internal revenue.
R. S., sec. 3186, p. 612.
Unpaid taxes a lien on all property.
Vol. 37, p. 1016, amended.
Post, p. 1617.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3186 of the Revised Statutes, as amended, is amended to read as follows:

"SEC. 3186. That if any person liable to pay any tax neglects or refuses to pay the same after demand, the amount shall be a lien in favor of the United States from the time when the assessment list was received by the collector, except when otherwise provided, until paid, with the interest, penalties, and costs that may accrue in addition thereto upon all property and rights to property belonging to such person: *Provided, however*, That such lien shall not be valid as against any mortgagee, purchaser, or judgment creditor until notice of such lien shall be filed by the collector in the office of the clerk of

Provisos.
Not valid against mortgagee, etc., until notice filed.